

**UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA  
(Pittsburgh Division)**

In re:  MICHAEL K. HERRON,  Debtor.  ----- MICHAEL K. HERRON,  Plaintiff,  v.  INTERNAL REVENUE SERVICE, UNITED STATES OF AMERICA,  Defendant.	Adv. Proc. No. 20-02131-JAD  Bankr. No. 19-24527-JAD  Chapter 11  Related to Doc. No. 145
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**STIPULATED ORDER REGARDING SCHEDULING  
OF FURTHER PROCEEDINGS FOLLOWING REMAND**

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In consideration of the Parties' stipulation to entry of this Order, and notice appearing appropriate, and for the reasons set forth herein, this Court hereby enters this Stipulated Order Regarding Scheduling of Further Proceedings Following Remand, as follows:

WHEREAS, the Plaintiff/Debtor, Michael K. Herron (the "*Debtor*") filed a voluntary petition under Chapter 11 of the United States Bankruptcy Code on November 21, 2019; and

WHEREAS, the Debtor commenced an adversary proceeding against the Defendant, Internal Revenue Service, United States of America (the "*United States*") on August 31, 2020, challenging certain aspects of its claim for unpaid taxes; and

WHEREAS, on October 5, 2021, the Bankruptcy Court entered its Order awarding judgment (the "*Judgment*") in favor of the Defendant and against Plaintiff in parts, and in favor of Plaintiff and against Defendant in parts; and

WHEREAS, both Parties noticed appeals from the Judgment of the Bankruptcy Court; and

WHEREAS, on February 9, 2024, the United States District Court for the Western District of Pennsylvania (Colville, J.) entered its decision on the Parties' appeals, in part affirming the Judgment, in part reversing the Judgment with instructions for further proceedings (*"Appellate Ruling"*); and

WHEREAS, on February 23, 2024, the Debtor filed a "Motion to Reconsider and to Amend Opinion, Order, and Judgment, Entered February 9, 2024," which the Debtor believes to be consistent with the substantive requirements of the relevant Federal Rules of Bankruptcy Procedure and Federal Rules of Appellate Procedure, in the District Court; and

WHEREAS, on February 28, 2024, the United States filed a Notice in the District Court, alleging that the Debtor's February 23, 2024 motion can be brought only under Federal Rule of Bankruptcy Procedure 8022 as a motion for rehearing and, accordingly, the IRS would not respond to the Motion for Reconsideration, absent a request from the District Court, because no response to a motion for rehearing is permitted under Rule 8022(a)(3);

AND NOW THEREFORE, it is hereby ORDERED, as follows:

1. Within 30 days, whichever is latest, of the date of (i) entry of an order by the District Court with respect to the Debtor's February 23, 2024 motion, either denying the motion or granting it and remanding the matter to the Bankruptcy Court; or (ii) final disposition of any subsequent appeal(s) from the Judgment, the Parties shall submit a joint stipulation of facts relevant to any issues that the Bankruptcy Court must address upon remand.
2. Within 30 days of the Parties' filing their joint stipulation of facts, the Parties shall submit their memoranda of law, setting forth their positions with respect to any issues that the Bankruptcy Court must address upon remand.
3. Within 14 days of the Parties' submissions of memoranda of law, the Parties may file responsive memoranda.

STIPULATED AND AGREED TO BY:

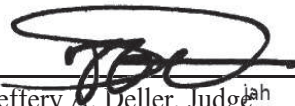
*Counsel to the Debtor*

/s/ Aurelius Robleto  
Aurelius P. Robleto, Esq.  
PA ID No. 94633  
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Pittsburgh, PA 15206  
Tel: (412) 925-8194  
Fax: (412) 346-1035  
[apr@robletolaw.com](mailto:apr@robletolaw.com)

*Counsel to the United States*

/s/ Olga L. Tobin  
OLGA L. TOBIN  
(NJ Bar No. 036782007)  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 227  
Washington, D.C. 20044  
Tel: (202) 307-6322  
Fax: (202) 514-6866  
[Olga.L.Tobin@usdoj.gov](mailto:Olga.L.Tobin@usdoj.gov)

DATED this 13th day of March, 2024.

  
\_\_\_\_\_  
Jeffery A. Deller, Judge <sup>iah</sup>  
United States Bankruptcy Court

FILED  
3/13/24 9:58 am  
CLERK  
U.S. BANKRUPTCY  
COURT - WDPA

In re:  
Michael K. Herron  
Debtor

Case No. 19-24527-JAD  
Chapter 11

## CERTIFICATE OF NOTICE

District/off: 0315-2  
Date Rcvd: Apr 08, 2024

User: auto  
Form ID: pdf900

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Total Noticed: 38

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.
++	Addresses marked '++' were redirected to the recipient's preferred mailing address pursuant to 11 U.S.C. § 342(f)/Fed. R. Bank. P. 2002(g)(4).
^	Addresses marked '^' were sent via mandatory electronic bankruptcy noticing pursuant to Fed. R. Bank. P. 9036.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 10, 2024:

Recip ID	Recipient Name and Address
db	+ Michael K. Herron, 1276 Tacoma Street, Hernando, FL 34442-3237
aty	+ Alexander R Kalyniuk, U.S. Department of Justice Tax Division, 555 4th St. NW, Washington, DC 20001-2733
aty	+ ROBLETO KURUCE, PLLC, 6101 Penn Avenue, Suite 201, Pittsburgh, PA 15206-3956
acc	+ Duggan, Joiner and Company, 334 N.W. 3rd Avenue, Ocala, FL 34475-8828
op	+ M.J. Realty Corporation, 2147 Ardmore Blvd., Pittsburgh, PA 15221-4813
r	+ Michael Kelly, MJ Kelly Realty, 2147 Ardmore Blvd., Pittsburgh, PA 15221-4813
cr	+ Office of Attorney General, Department of Revenue, Lauren A. Michaels, 1251 Waterfront Place, Mezzanine Level, Pittsburgh, PA 15222-4227
cr	+ United States of America Department of the Treasur, c/oOffice of U.S. Atty for W.D. of PA, U.S. Post Office & Courthouse, 700 Grant Street, Suite 4000, Pittsburgh, PA 15219 U.S.A. 15219-1956
15161407	Harry Teichman, Older Lundy & Alvarez, 1000 W Cass St, Tampa, FL 33606-1307
15161410	Kelli Ann Lee, McGuireWoods LLP Tower Two-Sixty, 260 Forbes Ave Ste 1800, Pittsburgh, PA 15222-1892
15178612	++ NEXTIER BANK, SPECIAL ASSETS, 245 PITTSBURGH RD, BUTLER PA 16001-3883 address filed with court:, NexTier Bank, N.A., 101 E. Diamond Street, Suite 110, Butler, PA 16001
15178613	NexTier Bank, N.A., c/o Brian M. Kile, Esquire, Grenen & Birsic, PC, One Gateway Center, 9th Floor, Pittsburgh, PA 15222
15243979	+ Steve B. Neff, 11050 Halls River Road, Homosassa, FL 34448-3421
15161415	Steve Neff, 11678 W Timberlane Dr, Homosassa, FL 34448-3348
15161416	Steven D. Fichtman, Law Office of Steven D. Fichtman, PLLC., PO Box 4290, Homosassa Springs, FL 34447-4290
15243572	+ William G. Cherbonnier, Jr., 2550 Belle Chasse Hwy, Ste 215, Gretna, LA 70053-6758

TOTAL: 16

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+ Email/Text: ecfbnc@aldridgepите.com	Apr 08 2024 23:53:00	Bank of America Mortgage, a Division of Bank of Am, c/o Aldridge Pite, LLP, 4375 Jutland Drive, Suite 200, P.O. Box 17933, San Diego, CA 92177-7921
cr	+ Email/Text: RASEBN@raslg.com	Apr 08 2024 23:52:00	Wells Fargo Bank, National Association, Robertson, Anschutz & Schneid, P.L., 6409 Congress Ave., Suite 100, Boca Raton, FL 33487-2853
15180998	Email/PDF: bncnotices@becket-lee.com	Apr 09 2024 00:05:02	American Express National Bank, c/o Becket and Lee LLP, PO Box 3001, Malvern PA 19355-0701
15161402	Email/PDF: bncnotices@becket-lee.com	Apr 09 2024 00:05:02	Amex, Correspondence/Bankruptcy, PO Box 981540, El Paso, TX 79998-1540
15161403	Email/Text: creditcardbkcorrespondence@bofa.com	Apr 08 2024 23:52:00	Bank of America, 4909 Savarese Cir, Tampa, FL 33634-2413
15161405	Email/Text: creditcardbkcorrespondence@bofa.com	Apr 08 2024 23:52:00	Bank of America, Attn: Bankruptcy, PO Box 982238, El Paso, TX 79998-2238
15161404	+ Email/Text: creditcardbkcorrespondence@bofa.com	Apr 08 2024 23:52:00	Bank of America, Attn: Bankruptcy NC4-105-02-77, PO Box 26012, Greensboro, NC

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15181882	+ Email/Text: mortgagebkcorrespondence@bofa.com	Apr 08 2024 23:53:00	27420-6012 Bank of America, N.A., P O Box 982284, El Paso, TX 79998-2284
15185590	Email/Text: creditcardbkcorrespondence@bofa.com	Apr 08 2024 23:52:00	Bank of America, N.A., PO Box 31785, Tampa, FL 33631-3785
15176816	Email/Text: BKEBN-Notifications@ocwen.com	Apr 08 2024 23:52:00	Deutsche Bank National Trust Company, et.al., PHH MORTGAGE CORPORATION, BANKRUPTCY DEPARTMENT,, P.O. BOX 24605, WEST PALM BEACH FL 33416-4605
15161408	Email/Text: sbse.cio.bnc.mail@irs.gov	Apr 08 2024 23:53:00	Internal Revenue Serice, 1000 Liberty Ave, Pittsburgh, PA 15222-4004
15161406	Email/PDF: ais.chase.ebn@aisinfo.com	Apr 09 2024 00:05:05	Chase Card Services, Attn: Bankruptcy, PO Box 15298, Wilmington, DE 19850-5298
15161411	Email/Text: nsm_bk_notices@mrcooper.com	Apr 08 2024 23:53:00	Mr. Cooper, PO Box 60516, City of Industry, CA 91716-0516
15161412	Email/Text: nsm_bk_notices@mrcooper.com	Apr 08 2024 23:53:00	Mr. Cooper, Attn: Bankruptcy, 8950 Cypress Waters Blvd, Coppell, TX 75019-4620
15179030	Email/Text: RVSVCBICNOTICE1@state.pa.us	Apr 08 2024 23:53:00	Pennsylvania Department of Revenue, Bankruptcy Division PO Box 280946, Harrisburg, PA 17128-0946
15161413	Email/Text: BKEBN-Notifications@ocwen.com	Apr 08 2024 23:52:00	Phh Mortgage Servicing, Attn: Bankruptcy Department, PO Box 5452, Mount Laurel, NJ 08054-5452
15161414	Email/Text: bknotices@sns.com	Apr 08 2024 23:53:00	Sn Servicing Corporati, 323 5th St, Eureka, CA 95501-0305
15350049	^ MEBN	Apr 08 2024 23:47:10	U.S. Bank Trust National Association, as, Trustee of the Bungalow Series III Trust, c/o SN Servicing Corp, 323 5th Street, Eureka, CA 95501-0305
15350051	^ MEBN	Apr 08 2024 23:47:10	US Bank Trust National Association, as, Trustee of the Bungalow Series III Trust, c/o SN Servicing Corp, 323 5th Street, Eureka, CA 95501-0305
15161417	Email/Text: bkelectronicnotices@usaa.com	Apr 08 2024 23:52:00	Usaa Federal Savings Bank, Attn: Bankruptcy, 10750 W Interstate 10, San Antonio, TX 78288-1600
15186267	+ Email/Text: nsm_bk_notices@mrcooper.com	Apr 08 2024 23:53:00	WELLS FARGO BANK, NATIONAL ASSOCIATION, P.O. Box 619096, Dallas TX 75261-9096
15174148	+ Email/Text: nsm_bk_notices@mrcooper.com	Apr 08 2024 23:53:00	Wells Fargo Bank, N.A., et al... c/o, Nationstar Mortgage LLC d/b/a Mr. Cooper, PO Box 619096, Dallas, TX 75261-9096

TOTAL: 22

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
cr		BANK OF AMERICA, N.A.
cr		DEUTSCHE BANK NATIONAL TRUST COMPANY,et.al.
cr		Deutsche Bank National Trust Company, as Trustee f
cr		NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER
cr		U.S. Bank Trust National Association, as Trustee o
cr		Wells Fargo National Association, as Trustee for B
cr	*P++	NEXTIER BANK, SPECIAL ASSETS, 245 PITTSBURGH RD, BUTLER PA 16001-3883, address filed with court:, NexTier Bank, N.A., 101 E. Diamond Street, Suite 110, Butler, PA 16001
cr	*+	William G. Cherbonnier, Jr., 2550 Belle Chasse Hwy, Ste. 215, Gretna, LA 70053-6758
15161409	*P++	INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 7346, PHILADELPHIA PA

District/off: 0315-2

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15193913 \*+ 19101-7346, address filed with court:, Internal Revenue Servic, 1000 Liberty Ave, Pittsburgh, PA 15222-4004  
WELLS FARGO BANK, NATIONAL ASSOCIATION, P.O. Box 619096, Dallas TX 75261-9096

TOTAL: 6 Undeliverable, 4 Duplicate, 0 Out of date forwarding address

## NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 10, 2024

Signature: /s/Gustava Winters

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 8, 2024 at the address(es) listed below:

Name	Email Address
Alexander R. Kalyniuk	on behalf of Defendant Internal Revenue Service United States of America akalyniuk@bkbfirm.com, eastern.taxcivil@usdoj.gov
Aurelius P. Robleto	on behalf of Attorney ROBLETTO KURUCE PLLC apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Accountant Duggan Joiner and Company apr@robletolaw.com, rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Debtor Michael K. Herron apr@robletolaw.com rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Aurelius P. Robleto	on behalf of Plaintiff Michael K. Herron apr@robletolaw.com rmk@robletolaw.com,ecf_admin@robletolaw.com,apr@ecf.courtdrive.com,G16422@notify.cincompass.com
Brian Nicholas	on behalf of Defendant BANK OF AMERICA N.A brian+ecf@briannicholas.com
Brian E. Caine	on behalf of Creditor U.S. Bank Trust National Association as Trustee of the Bungalow Series III Trust bcaine@parkermccay.com, BKeourtntices@parkermccay.com
Brian M. Kile	on behalf of Creditor NexTier Bank N.A. bkile@grenenbirsic.com, mcupec@grenenbirsic.com;lstanger@grenenbirsic.com
Catriona Madalyn Coppler	on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service Catriona.M.Coppler@usdoj.gov, eastern.taxcivil@usdoj.gov;James.J.Wilkinson@usdoj.gov
Charles Griffin Wohlrab	on behalf of Creditor Wells Fargo Bank National Association bkecf@friedmanvartolo.com, cwohrlab@ecf.courtdrive.com
Charles Griffin Wohlrab	on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11, Mortgage Pass-Through Certificates, Series 2005-11 bkecf@friedmanvartolo.com, cwohrlab@ecf.courtdrive.com
Christopher A. DeNardo	on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11, Mortgage Pass-Through Certificates, Series 2005-11 logsecf@logs.com
Christopher A. DeNardo	on behalf of Defendant WELLS FARGO BANK N.A. logsecf@logs.com
Christopher A. DeNardo	on behalf of Creditor NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER logsecf@logs.com

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Denise Carlon

on behalf of Creditor BANK OF AMERICA N.A. dcarlon@kmlawgroup.com

Elisabeth Bruce

on behalf of Creditor United States of America Department of the Treasury Internal Revenue Service  
elisabeth.m.bruce@usdoj.gov, eastern.taxcivil@usdoj.gov;ari.d.kunofsky@usdoj.gov

Elisabeth Bruce

on behalf of Defendant Internal Revenue Service United States of America elisabeth.m.bruce@usdoj.gov,  
eastern.taxcivil@usdoj.gov;ari.d.kunofsky@usdoj.gov

Elvina Rofael

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Jill Locnikar

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Jodi Hause

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David.A.Berry@usdoj.GOV;Steven.W.Albright@usdoj.GOV

Keri P. Ebeck

on behalf of Creditor Wells Fargo National Association as Trustee for Banc of America, Alternative Loan Trust 2005-11,  
Mortgage Pass-Through Certificates, Series 2005-11 kebeck@bernsteinlaw.com,  
btemple@bernsteinlaw.com;aepiscopo@bernsteinlaw.com;kebeck@ecf.courtdrive.com;agilbert@bernsteinlaw.com

Kevin Scott Frankel

on behalf of Creditor NATIONSTAR MORTGAGE LLC D/B/A MR. COOPER pabk@logs.com logsecf@logs.com

Kristen D. Little

on behalf of Creditor Nationstar Mortgage LLC d/b/a Mr. Cooper et al... KRLITTLE@FIRSTAM.COM

Larry E. Wahlquist

on behalf of U.S. Trustee Office of the United States Trustee larry.e.wahlquist@usdoj.gov

Lauren Michaels

on behalf of Creditor Office of Attorney General Department of Revenue lmichaels@attorneygeneral.gov

Mario J. Hanyon

on behalf of Creditor Deutsche Bank National Trust Company as Trustee for Soundview Home Loan Trust 2006-OPT5,  
Asset-Backed Certificates, Series 2006-OPT5 wbecf@brockandscott.com, mario.hanyon@brockandscott.com

Mario J. Hanyon

on behalf of Creditor DEUTSCHE BANK NATIONAL TRUST COMPANY et.al. wbecf@brockandscott.com,  
mario.hanyon@brockandscott.com

Mark J. Pecarchik

on behalf of Creditor U.S. Bank Trust National Association as Trustee of the Bungalow Series III Trust pecarchik1@msn.com,  
FedPhe@hotmail.com

Office of the United States Trustee

ustpregion03.pi.ecf@usdoj.gov

Olga L Tobin

on behalf of Defendant Internal Revenue Service United States of America olga.l.tobin@usdoj.gov

Renee M. Kuruce

on behalf of Debtor Michael K. Herron rmk@robletolaw.com  
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bestcase.com;kuruce.reneeb116873@notify.bestcase.com

Roger Fay

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Sheetal Ramesh Shah-Jani

on behalf of Creditor Wells Fargo Bank National Association sshahjani@rascrane.com

Thomas Song

on behalf of Creditor BANK OF AMERICA N.A. pawb@fedphe.com

Thomas Song

on behalf of Creditor DEUTSCHE BANK NATIONAL TRUST COMPANY et.al. pawb@fedphe.com

TOTAL: 35